



**ARIZONA DEPARTMENT OF ECONOMIC SECURITY**

1789 W. Jefferson • P.O. Box 6123 • Phoenix, AZ 85005

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Janet Napolitano  
Governor

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Tracy L. Wareing  
Director

November 16, 2006

**WIA GUIDANCE LETTER # 18-06**

**Rescinds Workforce Information Memo #20-00, Dated September 12, 2000**  
**Rescinds Workforce Information Memo #22-00, Dated October 24, 2000**  
**Rescinds Workforce Information Policy #05-02, Dated March 7, 2002**  
**Rescinds WIA Guidance Letter #01-04, Dated January 12, 2004**

**Subject: Guidance on Workforce Investment Act (WIA) Title 1B Fiscal Requirements**

**References:** P.L. 105-220; Sections 101 (33), 128, 129, 133, 183 and 184 of the Workforce Investment Act of 1998; 20 CFR Part 652 et al, latest publication dated August 11, 2000; 20 CFR Sections; 660.300, 664.320, 667.100, 667.107, 667.140, 667.150, 667.200, 667.210, 667.220, 667.300, 667.705  
; 29 CFR Sections 95.22, 95.48, 97.20, 97.21, 97.22, 97.25, 97.26, 97.3, 97.32, 97.33, 97.36, 97.41; 48 CFR Part 31 of the Federal Acquisition Regulation; OMB Circulars; A-21 Cost Principles for Educational Institutions, A-87 Cost Principles for State, Local and Indian Tribal Governments, A-122 Cost Principles for Non-Profit Organizations, A-133 The 2005 Compliance Supplement Update, Subpart B Audits, §\_215(a); Training and Employment Guidance Letter (TEGL) NO: 16-99 and 16-99 Change 1 and 26-03; One-Stop Comprehensive Financial Management Technical Assistance Guide; State Strategic Two-Year Workforce Investment Plan, Section VIII. K. 6; WIA Guidance Letters; # 06-04, #09-06, #13-06 and #17-06.

**Purpose:** Fiscal requirements are a high priority at all levels of government. The Employment Administration/WIA Section must expend and account for WIA Title IB funds in accordance with Federal and State laws and procedures for expending and accounting of funds. This Guidance Letter and Attachment A, "Workforce Investment Act (WIA) Title IB Fiscal Requirements" provides compliance information which relates to twelve specific areas of financial management under WIA.

**Background:** As the Governor's representative, the Employment Administration/WIA Section is responsible for monitoring financial records to ensure that established policies are adhered to in accordance with instructions issued by the U.S. Department of Labor (DOL). Any of the forms attached to this Guidance Letter may be obtained from the EA/WIA Fiscal Unit.


**Action Required:** This guidance letter and all attachments should be distributed to all appropriate staff and to individuals responsible for WIA Title IB grant funds: LWIAs, sub-grantees, sub-recipients and/or service providers who participate in financial and administrative processes.

The One-Stop Comprehensive Financial Management Technical Assistance Guide (July 2002) may be found at [http://www.doleta.gov/sga/pdf/FinalTAG\\_August\\_02.pdf](http://www.doleta.gov/sga/pdf/FinalTAG_August_02.pdf)

For questions or assistance related to this policy, please contact EA/WIA Section Fiscal Manager, Roderic Webb at (602) 542-3957 or via e-mail at [RLWebb@azdes.gov](mailto:RLWebb@azdes.gov).

This policy is subject to change. All WIA Guidance Letters are posted on the WIA website at <http://www.azdes.gov/wia/>.

Sincerely,

A handwritten signature in black ink, appearing to read "Lela Alston".

Lela Alston, Manager  
EA/WIA Section

- Attachment A: WIA Title IB Fiscal Requirements
- Attachment B: Contractor Accrued Expenditure Report & Instructions - Administration
- Attachment C: Contractor Accrued Expenditure Report & Instructions – Adult
- Attachment D: Contractor Accrued Expenditure Report & Instructions – Dislocated Worker
- Attachment E: Contractor Accrued Expenditure Report & Instructions – Rapid Response
- Attachment F: Contractor Accrued Expenditure Report & Instructions – Set-Asides
- Attachment G: Contractor Accrued Expenditure Report & Instructions – Youth
- Attachment H: Contractor Request for FY Funds & Instructions
- Attachment I: Contractor Request for PY Funds & Instructions
- Attachment J: Batch Header Record
- Attachment K: Companion Transaction Entry/Transfer
- Attachment L: LWIA Contractor Signature Authorization Form & Instructions

## **WIA TITLE IB FISCAL REQUIREMENTS**

### **Introduction:**

Public Law 105-220 and the U.S. Department of Labor (DOL) Regulation, 20 CFR Part 652 et al, latest publication dated August 11, 2000, establishes the State of Arizona, Department of Economic Security (DES) as the Governor's representative who is responsible for the operation and management of the Workforce Investment Act (WIA). This responsibility includes fiscal controls to assure sound financial management at the State, Local Workforce Investment Area (LWIA), sub-grantees, sub-recipient levels, and/or service providers

The following fiscal guidance instructions are intended to ensure such compliance. These instructions are divided into thirteen sections each covering a specific area of financial management as follows:

- I. Definitions
- II. Administrative Cost Limitations
- III. Transfers of Funds
- IV. Expenditure Requirements For Out-Of-School Youth
- V. Accrued Expenditures and Reporting Requirements
- VI. Cash Management and Requesting Funds
- VII. Funding Availability and Limitations
- VIII. Allowable Costs and Cost Principles
- IX. Program Income and Stand In Costs
- X. Audits
- XI. Property
- XII. Administration vs. Program Costs
- XIII. Fiscal Calendar

## WIA TITLE IB FISCAL REQUIREMENTS

### I. DEFINITIONS

Reference: 29 CFR 97.3; One-Stop Comprehensive Financial Management Technical Assistance Guide, Appendix D

**ACCRUED EXPENDITURES** – Charges incurred but not paid by the grantee during a given period requiring the provision of funds for:

- (1) Goods and other tangible property received;
- (2) Services performed by employees, contractors, sub-grantees, sub-contractors, and other payees; and
- (3) Other amounts becoming owed (by the grantee) under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.

*EXAMPLE:* A six month training program running from January 1 through June 30 should show 1/6 of cost accrued on the last day of the month. If full tuition is due at start of training and withdrawal/refund period ends, full amount can be expensed at that time.

**OBLIGATION** – The dollar amount representing orders placed, contracts and sub-grants awarded, goods and services received, and similar transactions during a given period that will require a payment by the grantee within the same period each program year. In the case of orders, contracts and awards, this generally is in the form of an official document. Staff salaries and related costs, or other ongoing internal operation costs are generally obligated as they are incurred.

Amounts owed by the grantee may be for goods and other property received, services performed by employees, contractors, sub-grantees, subcontractors and other payees. Amounts owed by the grantee also include amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.

*EXAMPLE:* The value of an ITA issued to an institution to provide training for participants but the cost has not yet been incurred.

**OUTLAYS (expenditures)** – Charges made to the project or program. Outlays are to be reported on an accrual basis. For reports prepared on an accrued basis, outlays are the sum of actual cash disbursements, the dollar amount of indirect expenses incurred, the value of in-kind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee.

*EXAMPLE:* On a yearly building rental obligation, 1/12 of the total rent amount should be expensed at the end of each month.

**UNLIQUIDATED OBLIGATIONS** - For reports prepared on an accrued basis, this represents the amount of obligations incurred by the grantee for which an outlay has not been recorded or reported

**OBLIGATIONS LESS OUTLAYS = UNLIQUIDATED OBLIGATIONS**

## WIA TITLE IB FISCAL REQUIREMENTS

**UNOBLIGATED BALANCE** – The portion of funds authorized that has not been obligated by the grantee and is determined by deducting the cumulative obligations (see definition above) from the cumulative funds authorized.

*FUNDS AUTHORIZED MINUS (-) OBLIGATIONS = UNOBLIGATED BALANCE*

### II. ADMINISTRATIVE COST LIMITATIONS

REFERENCE: P.L. 105-220 Sections 128(b) and 133(b); 20 CFR 667.210 (a)(2); One-Stop Comprehensive Financial Management Technical Assistance Guide, Chart II-1-3

Local area expenditures for administrative purposes under WIA formula grants are limited to no more than ten percent (10%) of the amount allocated to the local area.

### III. TRANSFER OF FUNDS

REFERENCE: P.L. 105-220 Section 133 (b)(4); 20 CFR 667.107, 667.140; TEGL No. 26-03; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-1; WIA Guidance Letter # 06-04; Strategic Two-Year State Workforce Investment Plan, Section VIII. K. 6

- (a) A Local Board may transfer up to 30 percent of a program year allocation for adult employment and training activities, and up to 30 percent of a program year allocation for dislocated worker employment and training activities between the two programs.
- (b) Before making any such transfer, a Local Board must obtain the Governor's approval. Approval of a local area plan which contains a provision for this kind of transfer is considered to be such an approval.
- (c) Local Boards may not transfer funds to or from the youth program.
- (d) On September 17, 2004, U.S. DOL granted the State of Arizona's request for a waiver of the 30% transfer limitation between the Adult and Dislocated Worker allocation. Under the terms of this waiver:
  - A "Request for Transfer of Adult and Dislocated Worker Formula Funding" letter must be completed and approved by the LWIB;
  - The completed form must be submitted electronically *and* in hard copy to the Department of Commerce/Workforce Development Unit and to the Department of Economic Security/WIA Section to facilitate Governor's Council on Workforce Policy (GCWP) review;
  - GCWP is given the authority to grant individual LWIBs the ability to transfer up to 100% of their program year funding allocations for Adult and Dislocated Workers, between the two programs, beginning with funds allocated in PY 2004/FY 2005;
  - This waiver is effective through June 30, 2007.
  - **NOTE:** The terms of this waiver have no impact on the allocation, transfer or expenditure of WIA Title IB youth formula funds.

## **WIA TITLE IB FISCAL REQUIREMENTS**

### **IV. EXPENDITURE REQUIREMENTS FOR OUT-OF-SCHOOL YOUTH**

REFERENCE: PL 105 -220, Section 101 (33) and 129 (c) (4) (A); 20 CFR 664.320

By the end of the funding period, LWIAs are required to expend a minimum of 30% of their Youth program funds on out-of-school youth.

The definition of an out-of-school youth is an eligible youth who is a school dropout, or who has received a secondary school diploma or its equivalent but is basic skills deficient, unemployed, or underemployed. For reporting purposes, this term includes all youth **except**:

- Those who are attending any school and have not received a secondary school diploma or its recognized equivalent, and
- Those who are attending post-secondary school and are not basic skills deficient.

During the annual fiscal and programmatic reviews, documentation will be needed to substantiate out-of-school youth enrollment percentages, expenditures and process for tracking these items.

### **V. EXPENDITURES and REPORTING REQUIREMENTS**

REFERENCE: 20 CFR 660.300, 667.150 667.300 (c)(3) and; 29 CFR 97.3; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-9; and TEGL 16-99 including 16-99 Change 1

#### **Reporting Forms**

The ONLY acceptable form to report all programs accrued expenditures, cash, etc. is the "Contractor Accrued Expenditure Report" (Attachments B-G). Each program (Youth, Adult, Dislocated Worker, Administration, Rapid Response and Set-A-Side Funds) has its own form and instructions.

All "Transactions" are to be reported in Section I of the appropriate form. All program income is to be reported in Section II. No substitute forms of any kind will be accepted. Reports are to be based on accrued expenditures rounded to the nearest whole dollar.

#### **Time Frames for Reporting**

Reports are due monthly, no later than 30 calendar days after the end of the reporting month for all programs. The contract closeout report is due 30 calendar days from the termination date of the contract. A contract closeout report may be submitted prior to the termination date of the contract if 100% of the funds have been expended. Inaccurate and/or incomplete reports will not be accepted and will be considered delinquent if not corrected and resubmitted by the due date.

LWIAs, sub-grantees, sub-recipients and/or service providers are required to report cumulative (YTD) accrued expenditures by funding source and year of appropriation (PY and FY) on a monthly basis until the closeout report has been submitted and accepted. If accounting records are not normally kept on an accrual basis of accounting, accrual information must be developed through an analysis of the documentation on hand. Expenditures cannot be incurred against any year of funding prior to the effective date

## **WIA TITLE IB FISCAL REQUIREMENTS**

on the Notice of Obligation Authority (NOA). Reporting begins in the month of the effective date on the NOA and continues each month thereafter until the contract is closed or the funds expire, whichever occurs first.

If all of the funds within a funding source (adult, youth, and dislocated worker) have been expended, but not all of the funds within that contract have been expended, check YES at the top of the expenditure report in the Section marked "Final Report." Do not submit another expenditure report for that funding source until you close the contract.

### **Sub-grantee, Sub-recipient and/or Service Provider Reporting Requirements**

LWIAs, sub-grantees, sub-recipients and/or service providers who expend WIA Title IB grant funds are required to establish policies and procedures for their sub-recipients to accurately report accrued expenditures.

## **VI. CASH MANAGEMENT and REQUESTING FUNDS**

### **Cash Management**

References: 20 CFR 667.200 (5), (6) and (7); 29 CFR 95.22 and 97.21; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-6

Cash management continues to be a high priority at all levels of government. Reimbursement is the preferred method of payment. DOL monitors the EA/WIA Section and selected LWIAs. In turn EA/WIA Section staff monitors LWIAs and reviews LWIAs' policies and procedures for monitoring their sub-recipients. Cash management is monitored through the federal and state on-site fiscal monitoring and quality assurance review process and by regular desk review of the Contractor Request for Funds & Disbursement Reports (Attachments H-I) and monthly Contractor Accrued Expenditure Reports. The EA/WIA Section staff may monitor cash balances as part of the regular review process. If potential problems are noted corrective actions may be required.

The primary purpose of monitoring is to ensure that monies are properly spent and to ensure that no excess funds are being maintained. Excess funds are defined by the United States Treasury as cash in excess of immediate cash needs. Immediate cash needs are defined as cash on hand for no more than three days of operation. Cash on hand should be used before requesting additional funds.

Program income, rebates, refunds, contract settlements, audit recoveries, and interest earned must be disbursed before additional cash is requested. Program income and cash on hand must be reported on the Request for Funds and Disbursement Report.

### **Requesting Funds**

State entities must submit the GAO-500 Batch Header Record, Attachment J and the GAO-614 Companion Transaction Entry/Transfer, Attachment K to WIA Fiscal Unit to request funds. In addition, such entities must file either a Contractor Request for Funds & Disbursement Report (Attachment J) or an invoice.

LWIAs must submit the WIA Contractor Signature Authorization form (Attachment L) to supply the necessary banking information to WIA Fiscal Unit. Funds are transferred to the LWIA using the electronic funds transfer (EFT) method. The procedures for

## WIA TITLE 1B FISCAL REQUIREMENTS

requesting funds are as follows:

- 1) For LWIAs only, fax (602) 542-2452 or mail a signed (must be an authorized signatory as designated on the WIA Contractor Signature Authorization form) copy of the Request for Funds & Disbursement Report to the attention: WIA Fiscal Unit, 1789 W. Jefferson, Site Code 920Z, Phoenix, AZ 85007 by close of business each Friday. **The Request for Funds & Disbursement Report must include the cash status of all open WIA contracts, whether funds are being requested for that contract or not.**
- 2) If faxing a request for funds, the LWIA must immediately mail the signed report to the EA/WIA Fiscal Unit.

Due to the amount of paperwork involved and the minimum drawdown requirements imposed by DOL, the procedure at DES is to consolidate the LWIA requests and make one (1) drawdown weekly from the U.S. Treasury. In order to make this consolidated drawdown, it is necessary to have the LWIA requests for funds by close of business (COB) on Friday.

This does not mean that requests for funds should be delayed until Friday but may be faxed or mailed between Monday and Thursday. If a holiday falls on a Friday, the requests for funds must be received by COB on Thursday.

- 3) All requests for funds are monitored against DES records of the contract amount AND/OR the Notice of Obligation Authority (NOA), whichever is less. Any excess will not be honored.
- 4) Request for funds in addition to the weekly draw will be processed on an as-needed basis.

## VII. FUNDING AVAILABILITY and LIMITATIONS

### Availability

REFERENCE 20 CFR 667.100; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-1

- a) Except as provided in paragraph (b) of this section, fiscal year appropriations for programs and activities carried out under Title 1B of WIA are available for obligation on the basis of a program year. A **program year** begins on July 1 in the year for which the appropriation is made and ends on June 30 of the following year. The **fiscal year** runs October 1 to September 30.
- b) Youth Fund Availability. Fiscal year appropriations for youth program year activities may be made available for obligation beginning on April 1 of the year for which the appropriation is made. Youth fiscal year appropriations begin on April 1 and end on June 30 of the following year.



## WIA TITLE IB FISCAL REQUIREMENTS

### c) Funding Period & Program Year

Funding Period:

WIA (PY) YOUTH (YT) FUNDS: April 1 – June 30 (27 months)

WIA (PY) ADULT (AD) FUNDS: July 1 – June 30 (24 months)

WIA (FY) ADULT (AD) FUNDS: Oct 1 – June 30 (21 months)

WIA (PY) DISLOCATED WORKER (DW) FUNDS: July 1 – June 30 (24 months)

WIA (FY) DISLOCATED WORKER (DW) FUNDS: Oct 1 – June 30 (21 months)

WIA (PY) RAPID RESPONSE (RR) FUNDS: July 1 – June 30 (24 months)

WIA (FY) RAPID RESPONSE (RR) FUNDS: Oct 1 – June 30 (21 months)

WIA (PY) SET-A-SIDE (SAS) FUNDS: July 1 – June 30 (24 months)

WIA (FY) SET-A-SIDE (SAS) FUNDS: Oct 1 – June 30 (21 months)

Program Year:

WIA (PY) YOUTH FUNDS: April 1 – June 30 (first 15 months)

WIA (PY) AD, DW, RR & SAS FUNDS: July 1 – June 30 (first 12 months)

WIA (FY) AD, DW, RR & SAS FUNDS: October 1 – June 30 (first 9 months)

### Limitations

REFERENCE: PL 128 (b) and 133 (b); 20 CFR 667.107 (b) and (2); One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-6

LWIAs are required to expend 100% of Administration and Program funds for each funding source (Adult, Youth and Dislocated Worker) by June 30 of the second year.

Funds that are not expended by a local area in the two year period must be returned to the State for re-allocation during the third year.

### VIII. ALLOWABLE COSTS and COST PRINCIPLES

REFERENCE: 20 CFR 667.200; 29 CFR 97.22; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-4; WIA Guidance Letter #09-06: Management of Equipment Purchased with WIA Funds, GL # 17-06: WIA Title IB Fiscal Management: Debt Collection, Allowable Costs and Audit Resolution

The Office of Management and Budget (OMB) has published various circulars that are designed to offer guidance on allowable costs and should be used as the first source of reference for LWIAs, sub-grantees, sub-recipients and/or service providers fiscal staff. Although a circular may not mention a specific item, this does not automatically indicate that the costs should be either allowed or prohibited. The cost should be treated consistently with the standards for similar or related costs.

## **WIA TITLE IB FISCAL REQUIREMENTS**

Some costs are allowable but only with the prior approval of the EA/WIA Section Fiscal Manager. If there is any question regarding whether a particular cost is allowable or unallowable under WIA, the WIA sub-recipient should contact the EA/WIA Section Fiscal Manager.

The OMB circulars provide guidance for several different types of organizations, including: state, local and tribal governments; non-profit organizations; and institutions of higher education. Commercial organizations are governed by the cost principles included in the Federal Acquisition Regulations (FAR). These guidance documents are:

- (1) OMB Circular A-21, Cost Principles for Educational Institutions;
- (2) OMB Circular A-87, Cost Principles for State, Local and Tribal Governments;
- (3) OMB Circular A-122, Cost Principles for Non-Profit Organizations;
- (4) OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, which contains some information on allowable audit costs; and,

### **IX. PROGRAM INCOME, FINANCIAL REPORTS and STAND-IN COSTS**

REFERENCE: 20 CFR 667.200(a)(3)(6)(7); 29 CFR 95.48, 97.25 and 97.36; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-7

#### **Program income**

State, local, and tribal governments that receive grants under WIA Title IB must follow 29 CFR Part 97, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments". In addition to the above requirements, all procurement contracts and other transactions between local boards and units of State or local governments must be conducted only on a cost reimbursement basis. No provision for profit is allowed.

Program Income includes:

- Receipts from goods and services (including conferences) provided as a result of funded activities;
- Funds provided to a service provider that are in excess of the costs associated with the services provided; and
- Interest income earned on funds.

**NOTE:** Program Income must be reported on the applicable Accrued Expenditure Report form in section A.

#### **Financial reports**

REFERENCE: 20 CFR 667.300 (c) (2)(3)(d); 29 CFR 97.41; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-9

Each grant recipient must submit financial reports. Reports must include any excess of revenue over costs incurred for services provided by a governmental or non-profit entity as program income. Interest income earned on funds received under WIA Title IB must be included in program income.

- Reports must include any income or profits earned, including such income or profits earned by LWIAs, sub-grantees, sub-recipients, and/or service providers and any

## **WIA TITLE IB FISCAL REQUIREMENTS**

costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitations.

- Reported expenditures and program income, including any profits earned, must be on the accrual basis of accounting and cumulative by fiscal year of appropriation. If the LWIAs, sub-grantees, sub-recipients, and/or service provider's accounting records are not normally kept on the accrual basis of accounting, the recipient must develop accrual information through an analysis of the documentation on hand.

### **Stand-in costs**

REFERENCE: 20 CFR 667.705; 29 CFR 95.73 and 97.52; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter, Chapter II-13

Stand-in costs are non-federal costs that may be substituted for disallowed costs resulting from an audit. Stand-in costs must come from the same year as the costs that they are proposed to replace. They must not cause a violation of the administrative or other cost limitations.

## **X. AUDITS**

REFERENCE: 20 CFR 667.200 (b); 29 CFR 97.26; OMB Circular A-133 dated June 24, 2003; One-Stop Comprehensive Financial Management Technical Assistance Guide; Chapter II-12; WIA Guidance Letter #13-06

The EA/WIA Section requires all LWIAs, sub-grantees, sub-recipients, and/or service providers of WIA Title IB funds to meet the audit requirements specified in OMB Circular A-133 and all regulations cited above. OMB circular requirements apply to nonfederal entities that expend a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year and must have either a single or program specific audit. Nonfederal entities that expend less than \$500,000 a year in federal awards are exempt from federal audit requirements for that year, except as noted in OMB Circular A-133, Subpart B Audits, §.215(a), but records must be available for review or audit by appropriate officials of federal and state agencies and the General Accounting Office (GAO).

## **XI. PROPERTY**

REFERENCE: 20 CFR 667.200 (c); 29 CFR 97.32 and 33; One-Stop Comprehensive Financial Management Technical Assistance Guide, Chapter II-1; WIA Guidance Letter #09-06: Management of Equipment Purchased with WIA Funds

WIA Guidance Letter #09-06: Management of Equipment Purchased with WIA Funds was designed to ensure that purchases are approved, performed through fair and open competition, and managed according to proper inventory, maintenance, and disposition procedures. When utilizing WIA Title IB funds, equipment and supplies must be purchased in accordance with state and local area laws and procedures.

## **XII. ADMINISTRATION VS. PROGRAM COSTS**

REFERENCE: 20 CFR 664.320 and 667.220; One-Stop Comprehensive Financial Management Technical Assistance Guide, Section, II-5

## WIA TITLE IB FISCAL REQUIREMENTS

- (a) There are only two cost categories, Administrative and Program Activities, chargeable to WIA Title IB funds. However, most LWIAs require maintaining cost classifications for additional activities or categories.

*EXAMPLE: LWIB may want reports on the costs of providing specific activities or services such as core services vs. intensive services or the amounts spent on individual training accounts (ITAs).*

To establish the proper classification of costs, the local areas' chart of accounts must determine the extent to which these reporting categories will be separate classifications. LWIA, sub-grantee, sub-recipient, and/or service provider must carefully review their systems for charging costs to ensure that all cost activities will be adequately reported on the applicable quarterly Federal expenditure report (e.g., Quarterly Financial Status Report (QFSR) and costs are traceable to both the accounting system and source documentation.

Title IB Youth programs must report costs by the eligibility categories of in-school or out-of-school. This complies with the requirements of 20 CFR 664.320 that a minimum of 30 percent of youth funds be expended on services to out-of-school youth.

- (b) Administrative costs are the allocable portion of costs which are not related to the direct provision of workforce investment services, including services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect. The costs of administration are the costs associated with performing the following functions:
- (1) Performing the following overall general administrative functions and coordination of those functions under WIA title IB:
    - (i) Accounting, budgeting, financial and cash management functions;
    - (ii) Procurement and purchasing functions;
    - (iii) Property management functions;
    - (iv) Personnel management functions;
    - (v) Payroll functions;
    - (vi) Coordinating the resolution of findings arising from audits, reviews, investigations and incident reports;
    - (vii) Audit functions;
    - (viii) General legal services functions; and
    - (ix) Developing systems and procedures, including information systems, required for these administrative functions;
  - (2) Performing oversight and monitoring responsibilities related to WIA administrative functions;
  - (3) Costs of goods and services required for administrative functions of the program, including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
  - (4) Travel costs incurred for official business in carrying out administrative activities or the overall management of the WIA system; and
  - (5) Costs of information systems related to administrative functions (for example, personnel, procurement, purchasing, property management, accounting and

## WIA TITLE 1B FISCAL REQUIREMENTS

payroll systems) including the purchase, systems development and operating costs of such systems.

- (c) (1) Awards to LWIAs, sub-grantees, sub-recipients, and/or service providers that are solely for the performance of administrative functions are classified as administrative costs.
- (2) Personnel and related non-personnel costs of staff who perform both administrative functions specified in paragraph (b) of this section and programmatic services or activities must be allocated as administrative or program costs to the benefiting cost objectives/categories based on documented distributions of actual time worked or other equitable cost allocation methods.
- (3) Specific costs charged to an overhead or indirect cost pool that can be identified directly as a program cost are to be charged as a program cost. Documentation of such charges must be maintained.
- (4) Except as provided at paragraph (c)(1), all costs incurred for functions and activities of sub-recipients and vendors are program costs.
- (5) Costs of the following information systems including the purchase, systems development and operating (e.g., data entry) costs are charged to the program category:
- (i) Tracking or monitoring of participant and performance information;
  - (ii) Employment statistics information, including job listing information, job skills information, and demand occupation information;
  - (iii) Performance and program cost information on eligible providers of training services, youth activities, and appropriate education activities;
  - (iv) Local area performance information; and
  - (v) Information relating to supportive services and unemployment insurance claims for program participants;
- (6) Continuous improvement activities are charged to administration or program category based on the purpose or nature of the activity to be improved. Documentation of such charges must be maintained.

### XIII. FISCAL CALENDAR

CALENDAR OF FISCAL REPORTS FROM LOCAL AREAS TO STATE WORKFORCE INVESTMENT ACT (WIA)	
REPORT	DUE DATE(S)
<b>Contractor Accrued Expenditure Report</b> <ul style="list-style-type: none"><li>➤ WIA Title 1B Adult, Youth &amp; Dislocated Worker</li></ul>	➤ Due monthly, no later than 30 calendar days after the end of the reporting month for all programs.
<b>Contractor Request for Funds &amp; Disbursement Reports</b> <ul style="list-style-type: none"><li>➤ WIA Title 1B Adult, Youth &amp; Dislocated Worker</li></ul>	➤ By close of business each Friday (as needed)

ARIZONA DEPARTMENT OF ECONOMIC SECURITY  
WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005  
CONTRACTOR ACCRUED EXPENDITURE REPORT  
WIA TITLE I-B ADMINISTRATION (ACP)

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**CONTRACTOR NAME**

CONTRACT NUMBER	REPORTING PERIOD	FINAL REPORT (CHECK ONE)	PY/FY
E570	FROM TO	YES _____ NO _____	

SECTION I. TRANSACTIONS:	CUMULATIVE
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) NET FEDERAL OUTLAYS (Line a minus Line b)	0
d) LOCAL AREA OUTLAYS FOR ALLOWABLE ADMINISTRATIVE ACTIVITIES	
e) NET FEDERAL OUTLAYS (Line e equals Line c)	0
f) FEDERAL UNLIQUIDATED OBLIGATIONS	
g) TOTAL FEDERAL OBLIGATIONS (Line e plus Line f)	0
h) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
i) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line h minus Line g)	0
SECTION II. PROGRAM INCOME, CONSISTING OF:	CUMULATIVE
j) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
k) UNDISBURSED PROGRAM INCOME	
l) TOTAL PROGRAM INCOME REALIZED (Line j plus Line k)	0

**REMARKS:**

CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
	November 16, 2006

Equal Opportunity Employer/Program  
For alternative format/reasonable accommodations 602-542-3957

**WORKFORCE INVESTMENT ACT (WIA)  
LOCAL ADMINISTRATION ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., insurance claims and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. NET FEDERAL OUTLAYS are Line a. minus Line b.
- d. LOCAL AREA OUTLAYS FOR ALLOWABLE ADMINISTRATIVE ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- e. NET FEDERAL OUTLAYS is the amount identical to Line c. Line e. equals Line c.
- f. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- g. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line e.) and Federal Unliquidated Obligations (Line f.) On the final FSR, Line g. must be zero.
- h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (**NOA AMOUNT**).

- i. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds authorized (Line h.) and total Federal obligations (Line g.) (Line h. minus Line g).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- j. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- k. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- l. TOTAL PROGRAM INCOME REALIZED is the sum of Lines j. and k.



WIAEXPEND-(4/1/2006)

**ARIZONA DEPARTMENT OF ECONOMIC SECURITY**  
**WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005**  
**CONTRACTOR ACCRUED EXPENDITURE REPORT**  
**WIA TITLE I-B ADULT PROGRAM**

CONTRACTOR NAME

CONTRACT NUMBER	REPORTING PERIOD	FINAL REPORT (CHECK ONE)	PY/FY
E570	FROM TO	YES _____ NO _____	

SECTION I. TRANSACTIONS:	CUMULATIVE
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) NET FEDERAL OUTLAYS (Line a minus Line b)	0
d) LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES	
e) NET FEDERAL OUTLAYS (Line e equals Line c)	0
f) FEDERAL UNLIQUIDATED OBLIGATIONS	
g) TOTAL FEDERAL OBLIGATIONS (Line e plus Line f)	0
h) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
i) TRANSFERS FROM DISLOCATED WORKER PROGRAM ACTIVITIES	
j) TRANSFERS TO DISLOCATED WORKER PROGRAM ACTIVITIES	
k) ADJUSTED TOTAL FEDERAL FUNDS AVAILABLE (Line h plus Line i minus Line j)	0
l) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line k minus Line g)	0

SECTION II. PROGRAM INCOME, CONSISTING OF:	CUMULATIVE
m) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
n) UNDISBURSED PROGRAM INCOME	
o) TOTAL PROGRAM INCOME REALIZED (Line m plus Line n)	0

REMARKS:

CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
	November 16, 2006

Equal Opportunity Employer/Program  
 For alternative format/reasonable accommodations 602-542-3957

**WORKFORCE INVESTMENT ACT (WIA)  
LOCAL ADULT PROGRAM ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. NET FEDERAL OUTLAYS are Line a. minus Line b.
- d. LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- e. NET FEDERAL OUTLAYS is the amount identical to Line c. Line e. equals Line c.
- f. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- g. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line e.) and Federal Unliquidated Obligations (Line f.) On the final FSR, Line g. must be zero.
- h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (**NOA AMOUNT**).

- i. TRANSFERS FROM DISLOCATED WORKER PROGRAM ACTIVITIES refers to the aggregate amount of the 20% maximum of dislocated worker program funds that is allowed to be transferred to the adult worker program with the consent of the Governor (approved Local Area Plan).
- j. TRANSFERS TO DISLOCATED WORKER PROGRAM ACTIVITIES is the aggregate amount of the 20% maximum of adult program funds transferred to the dislocated worker program with the consent of the Governor (approved Local Area Plan).
- k. ADJUSTED TOTAL FEDERAL FUNDS AVAILABLE is the total funds available for this grant, including any transfers (Line h. plus Line i. minus Line j.).
- l. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds authorized (Line k.) and total Federal obligations (Line g.) (Line k. minus Line g).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- m. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- n. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- o. TOTAL PROGRAM INCOME REALIZED is the sum of Lines m. and n.

WIAEXPEND-(7/1/2006)

**ARIZONA DEPARTMENT OF ECONOMIC SECURITY**  
**WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005**  
**CONTRACTOR ACCRUED EXPENDITURE REPORT**  
**WIA TITLE I-B DISLOCATED WORKER PROGRAM**

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**CONTRACTOR NAME**


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CONTRACT NUMBER	REPORTING PERIOD	FINAL REPORT (CHECK ONE)	PY/FY
E570	FROM TO	YES _____ NO _____	

SECTION I. TRANSACTIONS:	CUMULATIVE
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) NET FEDERAL OUTLAYS (Line a minus Line b)	0
d) LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES	
e) NET FEDERAL OUTLAYS (Line e equals Line c)	0
f) FEDERAL UNLIQUIDATED OBLIGATIONS	
g) TOTAL FEDERAL OBLIGATIONS (Line e plus Line f)	0
h) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
i) TRANSFERS FROM ADULT PROGRAM ACTIVITIES	
j) TRANSFERS TO ADULT PROGRAM ACTIVITIES	
k) ADJUSTED TOTAL FEDERAL FUNDS AVAILABLE (Line h plus Line i minus Line j)	0
l) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line k minus Line g)	0

SECTION II. PROGRAM INCOME, CONSISTING OF:	CUMULATIVE
m) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
n) UNDISBURSED PROGRAM INCOME	
o) TOTAL PROGRAM INCOME REALIZED (Line m plus Line n)	0

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**REMARKS:**


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CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
	November 16, 2006

Equal Opportunity Employer/Program  
 For alternative format/reasonable accommodations 602-542-3957

**WORKFORCE INVESTMENT ACT (WIA)  
LOCAL DISLOCATED WORKER PROGRAM ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. NET FEDERAL OUTLAYS are Line a. minus Line b.
- d. LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- e. NET FEDERAL OUTLAYS is the amount identical to Line c. Line e. equals Line c.
- f. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- g. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line e.) and Federal Unliquidated Obligations (Line f.) On the final FSR, Line g. must be zero.
- h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (**NOA AMOUNT**).

- i. TRANSFERS FROM ADULT PROGRAM ACTIVITIES refers to the aggregate amount of the 20% maximum of adult program activity funds allowed to be transferred to the dislocated worker program with the consent of the Governor (approved Local Area Plan).
- j. TRANSFERS TO ADULT PROGRAM ACTIVITIES is the aggregate amount of the 20% maximum of dislocated worker program funds transferred to the adult worker program with the consent of the Governor (approved Local Area Plan).
- k. ADJUSTED TOTAL FEDERAL FUNDS AVAILABLE is the total funds available for this grant, including any transfers (Line h. plus Line i. minus Line j.).
- l. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds authorized (Line k.) and total Federal obligations (Line g.) (Line k. minus Line g.).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- m. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- n. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- o. TOTAL PROGRAM INCOME REALIZED is the sum of Lines m. and n.

WIAEXPEND-(7/1/2006)

ARIZONA DEPARTMENT OF ECONOMIC SECURITY  
WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005  
CONTRACTOR ACCRUED EXPENDITURE REPORT  
WIA TITLE I-B RAPID RESPONSE

CONTRACTOR NAME

CONTRACT NUMBER	REPORTING PERIOD	FINAL REPORT (CHECK ONE)	PY/FY
E570	FROM TO	YES NO	

SECTION I. TRANSACTIONS:	CUMULATIVE
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) NET FEDERAL OUTLAYS (Line a minus Line b)	0
d) LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES	
e) NET FEDERAL OUTLAYS (Line e equals Line c)	0
f) FEDERAL UNLIQUIDATED OBLIGATIONS	
g) TOTAL FEDERAL OBLIGATIONS (Line e plus Line f)	0
h) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
i) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line h minus Line g)	0
SECTION II. PROGRAM INCOME, CONSISTING OF:	CUMULATIVE
j) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
k) UNDISBURSED PROGRAM INCOME	
l) TOTAL PROGRAM INCOME REALIZED (Line j plus Line k)	0

REMARKS:

CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
	November 16, 2006

Equal Opportunity Employer/Program  
For alternative format/reasonable accommodations 602-542-3957

**WORKFORCE INVESTMENT ACT (WIA)  
LOCAL RAPID RESPONSE ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. NET FEDERAL OUTLAYS are Line a. minus Line b.
- d. LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- e. NET FEDERAL OUTLAYS is the amount identical to Line c. Line e. equals Line c.
- f. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- g. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line e.) and Federal Unliquidated Obligations (Line f.) On the final FSR, Line g. must be zero.
- h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (**NOA AMOUNT**).



- i. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds authorized (Line h.) and total Federal obligations (Line g.) (Line h. minus Line g).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- j. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- k. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- l. TOTAL PROGRAM INCOME REALIZED is the sum of Lines j. and k.

**ARIZONA DEPARTMENT OF ECONOMIC SECURITY**  
**WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005**  
**CONTRACTOR ACCRUED EXPENDITURE REPORT**  
**WIA TITLE I-B SET-A-SIDE FUNDS**

<b>CONTRACTOR NAME</b>		<b>PROGRAM NAME</b>	
<b>CONTRACT NUMBER</b> E570	<b>REPORTING PERIOD</b> FROM                      TO	<b>FINAL REPORT (CHECK ONE)</b> <input type="radio"/> YES <input checked="" type="radio"/> NO	<b>PY/FY</b>

<b>SECTION I. TRANSACTIONS:</b>	<b>CUMULATIVE</b>
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) NET FEDERAL OUTLAYS (Line a minus Line b)	0
d) LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES	
e) NET FEDERAL OUTLAYS (Line e equals Line c)	0
f) FEDERAL UNLIQUIDATED OBLIGATIONS	
g) TOTAL FEDERAL OBLIGATIONS (Line e plus Line f)	0
h) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
i) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line h minus Line g)	0

<b>SECTION II. PROGRAM INCOME, CONSISTING OF:</b>	<b>CUMULATIVE</b>
j) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
k) UNDISBURSED PROGRAM INCOME	
l) TOTAL PROGRAM INCOME REALIZED (Line j plus Line k)	0

**REMARKS:**

<b>CONTRACTOR AUTHORIZED SIGNATURE(S)</b>	<b>DATE</b>  November 16, 2006
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Equal Opportunity Employer/Program ♦ Under Titles VI and VII of the Civil Rights Act of 1964 (Title VI & VII), and the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act of 1973, and the Age Discrimination Act of 1975, the Department prohibits discrimination in admissions, programs, services, activities, or employment based on race, color, religion, sex, national origin, age, and disability. The Department must make a reasonable accommodation to allow a person with a disability to take part in a program, service or activity. For example, this means if necessary, the Department must provide sign language interpreters for people who are deaf, a wheelchair accessible location, or enlarged print materials. It also means that the Department will take any other reasonable action that allows you to take part in and understand a program or activity, including making reasonable changes to an activity. If you believe that you will not be able to understand or take part in a program or activity because of your disability, please let us know of your disability needs in advance if at all possible. To request this document in alternative format or for further information about this policy, contact 602 542-3957; TTY/TDD Services: 7-1-1.

**WORKFORCE INVESTMENT ACT (WIA)  
LOCAL SET-A-SIDE ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. NET FEDERAL OUTLAYS are Line a. minus Line b.
- d. LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- e. NET FEDERAL OUTLAYS is the amount identical to Line c. Line e. equals Line c.
- f. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- g. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line e.) and Federal Unliquidated Obligations (Line f.) On the final FSR, Line g. must be zero.
- h. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications. (**NOA AMOUNT**).

- i. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between adjusted total federal funds authorized (Line h.) and total Federal obligations (Line g.) (Line h. minus Line g).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- j. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- k. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- l. TOTAL PROGRAM INCOME REALIZED is the sum of Lines j. and k.

WIAEXPEND-(4/1/2006)

**ARIZONA DEPARTMENT OF ECONOMIC SECURITY**  
**WIA Administration, 920Z, PO Box 6123, Phoenix, AZ 85005**  
**CONTRACTOR ACCRUED EXPENDITURE REPORT**  
**WIA TITLE I-B YOUTH PROGRAM**

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**CONTRACTOR NAME**


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CONTRACT NUMBER	REPORTING PERIOD	FINAL REPORT (CHECK ONE)	PY/FY
E570	FROM TO	YES _____ NO _____	

SECTION I. TRANSACTIONS:	CUMULATIVE
a) TOTAL FEDERAL OUTLAYS	
b) REFUNDS, REBATES, ETC.	
c) OUTLAYS FOR OUT-OF-SCHOOL YOUTH (minimum 30% of Line a)	
d) OUTLAYS FOR IN-SCHOOL YOUTH	
e) OUTLAYS FOR SUMMER EMPLOYMENT OPPORTUNITIES	
f) NET FEDERAL OUTLAYS (Line a minus Line b)	0
g) LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES	
h) NET FEDERAL OUTLAYS (Line h equals Line f)	0
i) FEDERAL UNLIQUIDATED OBLIGATIONS	
j) TOTAL FEDERAL OBLIGATIONS (Line h plus Line i)	0
k) TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS PERIOD (NOA AMOUNT)	
l) UNOBLIGATED BALANCE OF FEDERAL FUNDS (Line k minus Line j)	0

SECTION II. PROGRAM INCOME, CONSISTING OF:	CUMULATIVE
m) DISBURSED PROGRAM INCOME USING THE ADDITION ALTERNATIVE	
n) UNDISBURSED PROGRAM INCOME	
o) TOTAL PROGRAM INCOME REALIZED (Line m plus Line n)	0

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**REMARKS:**


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CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
	November 16, 2006

Equal Opportunity Employer/Program  
 For alternative format/reasonable accommodations 602-542-3957

**WORKFORCE INVESTEMENT ACT (WIA)  
LOCAL YOUTH PROGRAM ACTIVITIES**

**FINANCIAL STATUS REPORT (FSR) INSTRUCTIONS FOR  
CONTRACTOR ACCRUED EXPENDITURE REPORT**

**SECTION I. TRANSACTIONS:**

- a. TOTAL FEDERAL OUTLAYS (Accrued) are the sum of actual cash disbursements for direct charges for goods and services, plus:
  - net increase or decrease in amounts owed by the recipient for goods and other property received; for services performed by employees, contractors, sub-grantees, and other payees and other amounts becoming owed for which no current services or performance is required, i.e., annuities, insurance claims, and other benefit payments.
- b. REFUNDS, REBATES or any receipt that is treated as a reduction of expenditures rather than as income here unless already netted out of outlay amount show on Line 1a.
- c. OUTLAYS FOR OUT-OF-SCHOOL YOUTH are expenditures for allowable program activities for participants meeting the eligibility criteria for an out-of-school youth. (WIA sec. 101(33).)
- d. OUTLAYS FOR IN-SCHOOL YOUTH are expenditures for allowable program activities for in-school participants meeting the eligible youth criteria. (WIA sec. 101(13).) [In-school youth are those who do not meet the definition of WIA out-of-school youth.]

NOTE: The sum of Line items 1c. and 1d. must equal Net Federal Outlays (Line item 1f.), which is Total Federal Outlays (Line item 1a.) less Refunds, Rebates, etc. (Line item 1b.)

- e. OUTLAYS FOR SUMMER EMPLOYMENT OPPORTUNITIES are expenditures of funds for allowable program activities that consist of summer employment opportunities that are directly linked to academic and occupational learning. (WIA) sec. 129(c).) Line item 1e. is a stand-alone, non-additive information line and is to be included as a portion of Line item 1a. Costs reported on Line item 1e. will have to be allocated to both Out-of-School youth (line item 1c.) and In-School youth (line item 1d.), as appropriate.
- f. NET FEDERAL OUTLAYS are Line a. minus Line b.

- g. LOCAL AREA OUTLAYS FOR ALLOWABLE PROGRAM ACTIVITIES should include any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation. {WIA sec. 185(f)(2)}.
- h. NET FEDERAL OUTLAYS is the amount identical to Line f. Line h. equals Line f.
- i. FEDERAL UNLIQUIDATED OBLIGATIONS are obligations incurred, but for which an outlay (expenditure) has not yet been recorded in the grantee's books of account. This amount should include unliquidated obligations to sub-grantees and contractors. (Local Area has 90 days after all funds have been expended or the period of availability has expired to liquidate funds that were obligated during the period of performance.)
- j. TOTAL FEDERAL OBLIGATIONS is the sum of the Net Federal Outlays (Line h.) and Federal Unliquidated Obligations (Line i.) On the final FSR, Line j. must be zero.
- k. TOTAL FEDERAL FUNDS AUTHORIZED FOR THIS FUNDING PERIOD refers to the total funds authorized for these activities, including any modifications (**NOA AMOUNT**).
- l. UNOBLIGATED BALANCE OF FEDERAL FUNDS is the difference between total Federal funds authorized (Line k.) and total Federal obligations (Line j.) (Line k. minus Line j.).

**SECTION II. PROGRAM INCOME, CONSISTING OF:**

- m. DISBURSED PROGRAM INCOME USING ADDITION ALTERNATIVE is required to be reported on this line item.
- n. UNDISBURSED PROGRAM INCOME is program income earned but not expended.
- o. TOTAL PROGRAM INCOME REALIZED is the sum of Lines m. and n.

## CONTRACTOR REQUEST FOR FUNDS &amp; DISBURSEMENT REPORT

## WIA TITLE I-B ADULT, YOUTH, DISLOCATED WORKER (DW), RAPID RESPONSE, SETASIDE

CONTRACTOR NAME	REQUEST NUMBER	TYPE OF REQUEST (MAIL,FAX)	PMS #
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## SECTION A. CURRENT YEAR (FY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION B. PRIOR YEAR (FY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION C. BEFORE PRIOR YEAR (FY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION D. TOTAL SECTIONS A, B, &amp; C

Net Cash on Hand TOTAL A5+B5+C5	0	0	0	0	0	0	0
Amount of Request TOTAL A7+B7+C7	0	0	0	0	0	0	0

REMARKS:

CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
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**Completion Instructions for  
CONTRACTOR REQUEST FOR FUNDS & DISBURSEMENT REPORT  
WIA TITLE I ADULT, YOUTH AND DISLOCATED WORKER (FY)**

- A. Purpose.** To provide an official written record of request for all contracted WIA funds (Must be completed and submitted for each request)
- B. Completion.** This form is to be completed accurately, legibly and signed by an authorized representative of the contractor (THE CASH STATUS OF ALL OPEN WIA CONTRACTS BY FUNDING SOURCE AND PROGRAM YEAR WHETHER OR NOT FUNDS ARE BEING REQUESTED)

**TOP SECTION:**

CONTRACTOR NAME	-	Contractors' Name
REQUEST NUMBER	-	Your internal request number
TYPE OF REQUEST	-	Faxed or mailed

**REQUIRED INFORMATION**

- SECTION A.** CURRENT YEAR - Cash status of all current program year funds
- SECTION B.** PRIOR YEAR - Cash status of all prior program year funds
- SECTION C.** BEFORE PRIOR YEAR - Cash status of all before prior program year funds

- LINE 1.** PAYMENTS RECEIVED TO DATE - Total cash received by Fund Source and Contract Number
- LINE 2.** DISBURSEMENTS TO DATE - Total cash disbursements by Fund Source and Contract Number
- LINE 3.** CASH ON HAND - Subtract the amount on line 2 from the amount on line 1
- LINE 4.** PROGRAM INCOME CASH ON HAND - Total program income not expended by Fund Source and Contract Number
- LINE 5.** NET CASH ON HAND - Add lines 3 and 4
- LINE 6.** CASH REQUIRED THRU DATE - Show the amount of funds needed for obligations that will be paid through the date indicated on line 6 (This date is usually the date funds are expected to be received)
- LINE 7.** AMOUNT OF THIS REQUEST - Subtract the amount on line 5 from the amount on line 6. See Samples below

**NOTE: LINES 1 THRU 7 MUST BE FILLED IN (even if a -0-)**

**Samples:**

<b>LINE 5.</b> NET CASH ON HAND (3+4)	(10,000)	-0-	10,000
<b>LINE 6.</b> CASH REQUIRED THRU DATE	10,000	10,000	10,000
<b>LINE 7.</b> AMOUNT OF THIS REQUEST (6-5)	20,000	10,000	-0-

**SECTION D.** TOTAL SECTIONS A,B, & C

<b>NET CASH ON HAND</b>	-	Add lines A5, B5, and C5
<b>AMOUNT OF REQUEST</b>	-	Add lines A7, B7, and C7

- C. Routing.** Original to WIA Administration, Site Code 920Z. Contractor retains a copy.
- D. Retention.** Three (3) years at 920Z and two (2) years at the DES Retention Center.

## CONTRACTOR REQUEST FOR FUNDS &amp; DISBURSEMENT REPORT

## WIA TITLE I-B ADULT, YOUTH, DISLOCATED WORKER (DW), RAPID RESPONSE, SETASIDE

CONTRACTOR NAME	REQUEST NUMBER	TYPE OF REQUEST (MAIL,FAX)	PMS #
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## SECTION A. CURRENT YEAR (PY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION B. PRIOR YEAR (PY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION C. BEFORE PRIOR YEAR (PY)

FUND SOURCE CONTRACT NO.	ACP E570	ADULT E570	YOUTH E570	DW (60%) E570	RAP RESP E570	SETASIDE E570	TOTAL REQUEST
1. Payments Rec'd to Date							0
2. Disbursements to Date							0
3. Cash on Hand (1-2)	0	0	0	0	0	0	0
4. Program Income Cash on Hand							0
5. Net Cash on Hand (3+4)	0	0	0	0	0	0	0
6. Cash Req'd thru Date: _____							0
7. Amount of this Request (6-5)	0	0	0	0	0	0	0

## SECTION D. TOTAL SECTIONS A, B, &amp; C

Net Cash on Hand TOTAL A5+B5+C5	0	0	0	0	0	0	0
Amount of Request TOTAL A7+B7+C7	0	0	0	0	0	0	0

REMARKS:

CONTRACTOR AUTHORIZED SIGNATURE(S)	DATE
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**Completion Instructions for  
CONTRACTOR REQUEST FOR FUNDS & DISBURSEMENT REPORT  
WIA TITLE I ADULT, YOUTH AND DISLOCATED WORKER (PY)**

- A. Purpose.** To provide an official written record of request for all contracted WIA funds (Must be completed and submitted for each request)
- B. Completion.** This form is to be completed accurately, legibly and signed by an authorized representative of the contractor (THE CASH STATUS OF ALL OPEN WIA CONTRACTS BY FUNDING SOURCE AND PROGRAM YEAR WHETHER OR NOT FUNDS ARE BEING REQUESTED)

**TOP SECTION:**

CONTRACTOR NAME  
REQUEST NUMBER  
TYPE OF REQUEST

-  
-  
-

**REQUIRED INFORMATION**

Contractors' Name  
Your internal request number  
Faxed or mailed

- SECTION A.** CURRENT YEAR - Cash status of all current program year funds
- SECTION B.** PRIOR YEAR - Cash status of all prior program year funds
- SECTION C.** BEFORE PRIOR YEAR - Cash status of all before prior program year funds

- LINE 1.** PAYMENTS RECEIVED TO DATE - Total cash received by Fund Source and Contract Number
- LINE 2.** DISBURSEMENTS TO DATE - Total cash disbursements by Fund Source and Contract Number
- LINE 3.** CASH ON HAND - Subtract the amount on line 2 from the amount on line 1
- LINE 4.** PROGRAM INCOME CASH ON HAND - Total program income not expended by Fund Source and Contract Number
- LINE 5.** NET CASH ON HAND - Add lines 3 and 4
- LINE 6.** CASH REQUIRED THRU DATE - Show the amount of funds needed for obligations that will be paid through the date indicated on line 6 (This date is usually the date funds are expected to be received)
- LINE 7.** AMOUNT OF THIS REQUEST - Subtract the amount on line 5 from the amount on line 6. See Samples below

**NOTE: LINES 1 THRU 7 MUST BE FILLED IN (even if a -0-)**

**Samples:**

<b>LINE 5.</b>	NET CASH ON HAND (3+4)	(10,000)	-0-	10,000
<b>LINE 6.</b>	CASH REQUIRED THRU DATE	10,000	10,000	10,000
<b>LINE 7.</b>	AMOUNT OF THIS REQUEST (6-5)	20,000	10,000	-0-

**SECTION D.** TOTAL SECTIONS A,B, & C

**NET CASH ON HAND** - Add lines A5, B5, and C5

**AMOUNT OF REQUEST** - Add lines A7, B7, and C7

- C. Routing.** Original to WIA Administration, Site Code 920Z. Contractor retains a copy.
- D. Retention.** Three (3) years at 920Z and two (2) years at the DES Retention Center.

STATE OF ARIZONA BATCH HEADER RECORD			
PREPARED BY:		APPROVED BY:	
ENTERED BY/DATE		RELEASED BY/DATE	
BATCH AGCY <input style="width: 100px; height: 20px;" type="text"/>	BATCHDATE (MMDDYY) DEFAULT = TODAY <input style="width: 100px; height: 20px;" type="text"/>	BATCH TYPE 1=BGT 2=RVN/REC'T 3=PRE-ENC/ENC 4=EXP/DSBMT    5=JV <input style="width: 20px; height: 20px;" type="checkbox"/>	BATCH NO <input style="width: 100px; height: 20px;" type="text"/>
BATCH COUNT <input style="width: 100px; height: 20px;" type="text"/>	BATCH AMOUNT <input style="width: 150px; height: 20px;" type="text"/>		EDIT MODE 0=NO EDIT/POST 1=EDIT 2=EDIT/POST <input style="width: 20px; height: 20px;" type="checkbox"/>
PMT DIST TYPE <input style="width: 40px; height: 20px;" type="text"/>	DISB METH IND <input style="width: 20px; height: 20px;" type="checkbox"/>	H=HOLD      M=MANUAL R=RELEASE    E=EXPEDITE SPACE=NO ACTION	
FAST ENTRY (M/S/I/SPACE) <input style="width: 20px; height: 20px;" type="checkbox"/> M=MULTIPLE FAST ENTRY <input style="width: 20px; height: 20px;" type="checkbox"/> S=SINGLE FAST ENTRY <input style="width: 20px; height: 20px;" type="checkbox"/> I=MULTIPLE INVOICE SPACE=NO ACTION		ACTION CODE <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input style="width: 60px; height: 20px;" type="text"/> ACTION CODE AGENCY             </div> <div style="width: 45%;"> <input style="width: 60px; height: 20px;" type="text"/> ACTION CODE             </div> </div>	
SPECIAL NOTES/COMMENTS:			

GAO-500 (4-8-92) BATCH HEADER RECORD

GAO

STATE OF ARIZONA										BATCH HEADER																		
COMPANION TRANSACTION ENTRY/TRANSFER										AGY(3)		DATE(6)		TYP(1)		NO(3)												
DOCUMENT INFORMATION:												/ /																
DOC DATE(6)		EFF DATE(6)		DOC AGY(3)		CUR DOC(8)		DOCUMENT AMT\$(11)¢(2)		VENDOR NO(11)				MC(3)														
/ /		/ /																										
AGENCY 1		AGY(3):		NAME:				AY(2):		AGENCY 2		AGY(3):		NAME:				AY(2):										
SFX(3)	TC(3)	INDEX(5)		PCA(5)		COBJ(4)		AOBJ(4)		R(1)		TRANSACTION AMOUNT \$(11) ¢(2)		SFX(3)	REF DOC(8)	SFX(3)	MI(1)	TC(3)	INDEX(5)		PCA(5)		COBJ(4)		AOBJ(4)		R(1)	

